

Form F-66 (IA-2) (6-11-2014)					
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014 CITY OF <u> SERGEANT BLUFF </u> , IOWA DUE: December 1, 2014		16209701200000 City of Sergeant Bluff, Iowa 401 Fourth St. Sergeant Bluff, IA 51054 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,809,872		1,809,872	1,797,045
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		1,809,872		1,809,872	1,797,045
Delinquent property taxes		0		0	0
TIF revenues		107,169		107,169	110,876
Other city taxes		624,039	0	624,039	571,214
Licenses and permits		46,857	0	46,857	24,500
Use of money and property		83,349	-125	83,224	60,000
Intergovernmental		870,577	134,758	1,005,335	755,576
Charges for fees and service		288,092	4,780,142	5,068,234	5,449,336
Special assessments		8,551	0	8,551	0
Miscellaneous		109,277	3,803	113,080	0
Other financing sources		1,572,341	0	1,572,341	2,897,246
Total revenues and other sources		5,520,124	4,918,578	10,438,702	11,665,793
Expenditures and Other Financing Uses					
Public safety		1,298,069	0	1,298,069	1,162,414
Public works		513,297	0	513,297	547,600
Health and social services		9,600	0	9,600	13,300
Culture and recreation		676,095	0	676,095	756,794
Community and economic development		50,649	0	50,649	69,000
General government		647,326	0	647,326	601,053
Debt service		454,317	0	454,317	987,721
Capital projects		296,838	0	296,838	853,100
Total governmental activities expenditures		3,946,191	0	3,946,191	4,990,982
Business type activities		0	5,186,279	5,186,279	5,465,260
Total ALL expenditures		3,946,191	5,186,279	9,132,470	10,456,242
Other financing uses, including transfers out		1,149,057	379,346	1,528,403	2,044,146
Total ALL expenditures/And other financing uses		5,095,248	5,565,625	10,660,873	12,500,388
Excess revenues and other sources over (Under) Expenditures/And other financing uses		424,876	-647,047	-222,171	-834,595
Beginning fund balance July 1, 2013		2,162,905	2,485,686	4,648,591	3,439,652
Ending fund balance June 30, 2014		2,587,781	1,838,639	4,426,420	2,605,057
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt	\$ 5,430,000	Other long-term debt		\$ 3,432,000	
Revenue debt	\$ 0	Short-term debt		\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit		\$ 11,522,996	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Renee Fangman		Telephone →	Area Code 712	Number 943-4244	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF SERGEANT BLUFF			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,159,546	302,958		347,368	0	0	1,809,872			1,809,872	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,159,546	302,958		347,368	0	0	1,809,872		T01	1,809,872	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,159,546	302,958		347,368	0	0	1,809,872			1,809,872	6
7	TIF revenues			107,169				107,169		T01	107,169	7
	Other city taxes											
8	Utility tax replacement excise taxes	3,106	0	0	0	0	0	3,106		T15	3,106	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	61,348	0	0	0	0	0	61,348	0	T15	61,348	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	6,906	0	0	0	0	0	6,906	0	T19	6,906	12
13	Hotel/motel tax	12,165	0	0	0	0	0	12,165	0	T19	12,165	13
14	Other local option taxes	0	540,514	0	0	0	0	540,514	0	T09	540,514	14
15	TOTAL OTHER CITY TAXES	83,525	540,514	0	0	0	0	624,039	0		624,039	15
16	Section B - LICENSES AND PERMITS	46,857	0	0	0	0	0	46,857	0	T29	46,857	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	19,380	254	0	0	0	0	19,634	-125	U20	19,509	18
19	Rents and royalties	63,715	0	0	0	0	0	63,715	0	U40	63,715	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	83,095	254	0	0	0	0	83,349	-125		83,224	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	96	0	0	0	0	0	96	0	B30	96	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	96	0	0	0	0	0	96	0		96	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		422,081					422,081		C46	422,081	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	73,098	0	0	0	234,866	0	307,964	134,758	C89	442,722	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	73,098	422,081	0	0	234,866	0	730,045	134,758		864,803	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	51,513	0	0	0	0	0	51,513	0	D89	51,513	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	Fuel Purchases from County & School	66,295	0	0	0	0	0	66,295	0	D89	66,295	67
68	School liason officer	20,000	0	0	0	0	0	20,000	0		20,000	68
69	Miscellaneous	2,628	0	0	0	0	0	2,628	0		2,628	69
70	Total local grants and reimbursements	140,436	0	0	0	0	0	140,436	0		140,436	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	213,630	422,081	0	0	234,866	0	870,577	134,758		1,005,335	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	824,973	A91	824,973	73
74	Sewer	0	0	0	0	0	0	0	850,944	A8Ø	850,944	74
75	Electric	0	0	0	0	0	0	0	2,705,292	A92	2,705,292	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	312,455	A81	312,455	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	86,478	A80	86,478	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	140	0	0	0	0	0	140	0	A89	140	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	99,140	0	0	0	0	99,140	0	A89	99,140	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	180,073	0	0	0	0	0	180,073	0	A61	180,073	100
101	Animal control charges		0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>		0	0	0	0	0	0	0		0	102
103	Miscellaneous	8,739	0	0	0	0	0	8,739	0		8,739	103
104	TOTAL CHARGES FOR SERVICE	188,952	99,140	0	0	0	0	288,092	4,780,142		5,068,234	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	8,551	0	8,551	0	U01	8,551	106
107	Section G - MISCELLANEOUS											107
108	Contributions	27,786	2,296	0	0	0	0	30,082	0	U99	30,082	108
109	Deposits and sales/fuel tax refunds	29,670	0	0	0	0	0	29,670	0	U99	29,670	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	21,183	0	0	0	0	0	21,183	0	U30	21,183	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>		0	0	0	0	0	0	0		0	113
114	Miscellaneous	25,956	1,767	0	0	619	0	28,342	3,803		32,145	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	104,595	4,063	0	0	619	0	109,277	3,803		113,080	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP					<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,880,200	1,369,010	107,169	347,368	244,036	0	3,947,783	4,918,578		8,866,361	121	
122												122	
123	Section H - OTHER FINANCING SOURCES											123	
124	Proceeds of capital asset sales	33,467	0	0	0	0	0	33,467	0	NR	33,467	124	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	10,471	0	0	0	0	0	10,471	0	NR	10,471	125	
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126	
127	Regular transfers in and interfund loans	1,343,346	0			74,181	0	1,417,527	0		1,417,527	127	
128	Internal TIF loans and transfers in	0	0	0	110,876	0	0	110,876	0		110,876	128	
129		0	0	0	0	0	0	0	0		0	129	
130		0	0	0	0	0	0	0	0		0	130	
131	TOTAL OTHER FINANCING SOURCES	1,387,284	0	0	110,876	74,181	0	1,572,341	0		1,572,341	131	
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,267,484	1,369,010	107,169	458,244	318,217	0	5,520,124	4,918,578		10,438,702	132	
133												133	
134	Beginning fund balance July 1, 2013	1,082,739	741,282	-20,099	145,593	213,390	0	2,162,905	2,485,686		4,648,591	134	
135												135	
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,350,223	2,110,292	87,070	603,837	531,607	0	7,683,029	7,404,264		15,087,293	136	
137												137	
138												138	
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	837,347	0	0	0	0	0	837,347		E62	837,347	2
3	Purchase of land and equipment	47,694	0	0	0	0	0	47,694		G62	47,694	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	139,063	158,173	0	0	0	0	297,236		E24	297,236	13
14	Purchase of land and equipment	62,499	0	0	0	0	0	62,499		G24	62,499	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	45,318	0	0	0	0	0	45,318		E66	45,318	18
19	Purchase of land and equipment	7,975	0	0	0	0	0	7,975		G66	7,975	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,139,896	158,173	0	0	0	0	1,298,069			1,298,069	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	513,297	0	0	0	0	0	513,297		E44	513,297	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	513,297	0	0	0	0	0	513,297			513,297	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	9,600	0	0	0	0	0	9,600		E79	9,600	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	9,600	0	0	0	0	0	9,600			9,600	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	16,580	0	0	0	0	0	16,580		E52	16,580	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	4,643	0	0	0	0	0	4,643		E61	4,643	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	149,402	0	0	0	0	0	149,402		E61	149,402	127
128	Purchase of land and equipment	79,452	0	0	0	0	0	79,452		G61	79,452	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	163,627	0	0	0	0	0	163,627		E61	163,627	130
131	Purchase of land and equipment	30,660	0	0	0	0	0	30,660		G61	30,660	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	228,068	0	0	0	0	0	228,068		E61	228,068	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	3,663	0	0	0	0	0	3,663		G61	3,663	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	676,095	0	0	0	0	0	676,095			676,095	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	31,853	0	0	0	0	0	31,853		E89	31,853	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	17,245	0	0	0	0	0	17,245		E89	17,245	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	1,551	0	0	0	0	0	1,551		E29	1,551	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	50,649	0	0	0	0	0	50,649			50,649	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	189,825	0	0	0	0	0	189,825		E29	189,825	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	436,795	0	0	0	0	0	436,795		E23	436,795	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,382	0	0	0	0	0	1,382		E89	1,382	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	19,324	0	0	0	0	0	19,324		E31	19,324	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	647,326	0	0	0	0	0	647,326			647,326	176
177	Section G — DEBT SERVICE	0	0	0	454,317	0	0	454,317			454,317	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	454,317	0	0	454,317			454,317	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Projects	0	0	0	0	296,838	0	296,838			296,838	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	296,838	0	296,838			296,838	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	296,838	0	296,838			296,838	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,036,863	158,173	0	454,317	296,838	0	3,946,191			3,946,191	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								822,120	E91	822,120	198
199	Purchase of land and equipment								102,843	G91	102,843	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								808,234	E80	808,234	201
202	Purchase of land and equipment								10,575	G80	10,575	202
203	Construction								0	F80	0	203
204	Electric — Current operation								2,578,034	E92	2,578,034	204
205	Purchase of land and equipment								10,001	G92	10,001	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								296,085	E81	296,085	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								43,996	E80	43,996	230
231	Purchase of land and equipment								514,391	G80	514,391	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,186,279		5,186,279	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,036,863	158,173	0	454,317	296,838	0	3,946,191	5,186,279		9,132,470	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	74,181	964,000			0	0	1,038,181	379,346		1,417,527	255
256	Internal TIF loans/repayments and transfers out	0	0	110,876	0	0	0	110,876	0		110,876	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	74,181	964,000	110,876	0	0	0	1,149,057	379,346		1,528,403	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,111,044	1,122,173	110,876	454,317	296,838	0	5,095,248	5,565,625		10,660,873	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,838,639		1,838,639	269
270	Total ending fund balance June 30, 2014	1,239,179	988,119	-23,806	149,520	234,769	0	2,587,781	1,838,639		4,426,420	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,350,223	2,110,292	87,070	603,837	531,607	0	7,683,029	7,404,264		15,087,293	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SERGEANT BLUFF

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 1,567,455

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 329,267	29U \$ 147,408	49U \$ 181,859	49U 0	49U 0	49U 0	49U 0	191 \$ 16,695
2. Sewer utility	19U 3,178,000	29U 0	39U 273,000	49U 2,905,000	49U 0	49U 0	49U 0	189 95,451
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
10. 2008 GO	19U 1,040,000	29U 0	39U 35,000	49U 1,005,000	49U 0	49U 0	49U 0	189 41,475
11. 2009 GO	19U 1,485,733	29U 0	39U 252,592	49U 1,233,141	49U 0	49U 0	49U 0	189 44,778
12. 2010 GO	19U 192,000	29U 0	39U 87,000	49U 105,000	49U 0	49U 0	49U 0	189 -8,528
13. SRF Water	19U 3,582,000	29U 0	39U 150,000	49U 0	49U 0	49U 0	49U 3,432,000	189 107,460
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0
Total long-term debt	9,807,000	0	945,000	5,430,000	0	0	3,432,000	297,331

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$	Amount - Omit cents
	64V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	230,459,923	x .05 = \$	11,522,996

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 149,520	\$ 0	0	4,276,900	4,426,420
REMARKS	V98				